MADRAS

113460
X71521
H31.5

ANNUAL FINANCIAL STATEMENT (BUDGET)

OF THE

GOVERNMENT OF MADRAS

SUMMARY OF THE FINANCIAL POSITION

From 1941–1942 (Accounts)

To 1943–1944 (Budget)

Finance Department,
Madras,
20th March 1943.

D. W. DODWELL,
Secretary to the Government of Madras.

CONTENTS.

	PAGES
I—General Statement of Revenue and Expenditure on Revenue Account of the Government of Madras	2–3
II—General Statement of Receipts and Disbursements of the Government of Madras	4–5
A—Statement of Revenue of the Government of Madras	6-7
B—Statement of Expenditure on Revenue Account of the Government of Madras	8–11
C—Statement of Receipts and Disbursements of the Government of Madras	12–17

Price, 3 annas.

Revenue.	For details *vide* Statement.	Accounts, 1941–1942.	Budget Estimate, 1942–1943.	Revised Estimate, 1942–1943.	Budget Estimate, 1943–1944.
(1)	(2)	(3)	(4)	(5)	(6)
Revenue.		RS.	RS.	RS.	RS.
PRINCIPAL HEADS OF REVENUE—					
TAXES ON INCOME OTHER THAN CORPORATION TAX.	A	1,10,85,000	1,28,25,000	1,57,50,000	1,72,50,000
LAND REVENUE ..	A	5,25,38,816	5,33,40,000	5,20,87,900	5,41,43,000
PROVINCIAL EXCISE ..	A	3,77,99,058	3,40,93,800	4,26,31,700	4,29,42,100
STAMPS	A	1,89,47,312	1,80,40,700	2,01,13,600	2,01,07,600
FOREST	A	50,94,913	45,82,500	64,58,300	71,56,600
REGISTRATION	A	40,05,574	38,41,900	47,59,900	47,43,900
RECEIPTS UNDER MOTOR VEHICLES ACTS ..	A	77,06,044	76,72,700	64,03,700	50,74,800
OTHER TAXES AND DUTIES.	A	1,20,34,663	1,11,94,100	1,26,29,700	1,23,49,900
TOTAL—PRINCIPAL HEADS ..		14,92,11,380	14,55,90,700	16,08,34,800	16,37,67,900
IRRIGATION (NET) ..	A	1,90,66,536	1,98,62,400	1,94,84,200	1,98,35,000
INTEREST RECEIPTS ..	A	24,35,235	25,09,300	24,77,600	24,00,000
CIVIL ADMINISTRATION ..	A	1,05,79,555	1,03,84,900	1,32,44,100	1,59,08,500
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS— CIVIL WORKS ..	A	26,40,662	34,84,100	32,76,200	31,26,400
ELECTRICITY SCHEMES— RECEIPTS FROM ELECTRICITY SCHEMES (NET).	A	74,70,198	41,68,600	47,26,400	48,25,500
MISCELLANEOUS ..	A	40,64,439	37,64,300	37,86,300	32,10,400
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS ..	A	13,404	22,100	13,200	13,200
EXTRAORDINARY ITEMS ..	A	12	..	27,17,800	1,75,700
TOTAL—REVENUE ..	A	19,54,81,421	18,97,86,400	21,05,60,600	21,32,62,600
EXCESS OF EXPENDITURE OVER REVENUE OR **Deficit**	A	..	..	..	..
GRAND TOTAL ..		19,54,81,421	18,97,86,400	21,05,60,600	21,32,62,600

Expenditure on revenue account.	For details *vide* Statement.	Accounts, 1941–1942.	Budget Estimate, 1942–1943.	Revised Estimate, 1942–1943.	Budget Estimate, 1943–1944.
(7)	(8)	(9)	(10)	(11)	(12)
Expenditure on Revenue Account.		RS.	RS.	RS.	RS.
DIRECT DEMANDS ON THE REVENUE	B	2,00,14,395	2,07,23,800	2,22,42,600	2,07,08,400
IRRIGATION	B	1,24,28,636	1,27,35,600	1,31,94,700	1,26,08,900
DEBT SERVICES	B	53,778	— 20,90,100	— 18,26,300	— 16,72,800
CIVIL ADMINISTRATION ..	B	11,04,87,301	11,28,78,500	11,98,32,200	12,72,81,200
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS— CIVIL WORKS	B	1,39,25,115	1,61,44,500	1,46,42,100	1,29,80,500
ELECTRICITY SCHEMES— INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES AND OTHER REVENUE EXPENDITURE ..	B	1,04,07,405	33,85,100	32,87,000	34,09,400
MISCELLANEOUS	B	1,92,80,911	1,96,49,700	2,23,84,400	2,21,35,300
EXTRAORDINARY ITEMS ..	B	88,043	60,00,700	1,67,98,000	1,48,06,800
TOTAL—EXPENDITURE ON REVENUE ACCOUNT ..	B	18,66,85,584	18,94,27,800	21,05,54,700	21,22,57,700
EXCESS OF REVENUE OVER EXPENDITURE OR **Surplus** ..	B	87,95,837	3,58,600	5,900	10,04,900
GRAND TOTAL ..		19,54,81,421	18,97,86,400	21,05,60,600	21,32,62,600

Receipts. (1)	For details *vide* Statement. (2)	Accounts, 1941–1942. (3)	Budget Estimate, 1942–1943. (4)	Revised Estimate, 1942–1943. (5)	Budget Estimate, 1943–1944. (6)
		RS.	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE	B	87,95,837	3,58,600	5,900	10,04,900
Debt, Deposits and Advances—					
PERMANENT DEBT (INCURRED)	C	..	..	1,25,00,000	..
FLOATING DEBT (NET INCURRED)	C	4,29,00,000	..	6,40,00,000	8,50,00,000
LOANS FROM THE CENTRAL GOVERNMENT (NET INCURRED)	C	..	..	..	..
UNFUNDED DEBT (NET INCURRED)	C	14,34,789	10,08,000	3,99,000	..
DEPOSITS AND ADVANCES (NET)	C	..	70,80,400	66,04,000	..
TOTAL—DEBT, DEPOSITS AND ADVANCES		4,43,34,789	80,88,400	8,35,03,000	8,50,00,000
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET RECOVERIES) ..	C	7,99,027	2,29,300	..	21,26,700
REMITTANCES (NET) ..	C	..	..	..	..
Total—Receipts ..		**5,39,29,653**	**86,76,300**	**8,35,08,900**	**8,81,31,600**
Opening Cash Balance ..		**53,73,243**	**52,17,843**	**1,05,86,865**	**92,65,865**
Grand Total ..		**5,93,02,896**	**1,38,94,143**	**9,40,95,765**	**9,73,97,465**

Disbursements. (1)	For details *vide* Statement. (2)	Accounts, 1941–1942. (3)	Budget Estimate, 1942–1943. (4)	Revised Estimate, 1942–1943. (5)	Budget Estimate, 1943–1944. (6)
		RS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE	A	..	..	..	..
Capital Accounts not charged to Revenue.					
68. CONSTRUCTION OF IRRIGATION, ETC., WORKS ..	C	— 3,22,811	1,97,400	77,400	4,33,400
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	C	1,17,845	1,23,600	3,68,900	3,88,900
72A. CAPITAL OUTLAY ON CIVIL AVIATION		..	..	..	..
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT ..	C	9,28,851	16,74,300	8,70,000	8,93,000
81A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES ..	C	3,75,688	45,73,000	45,08,400	20,82,900
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS ..	C	..	100	..	100
TOTAL—CAPITAL ACCOUNT DISBURSEMENTS		10,99,573	65,68,400	58,24,700	37,98,300
Debt, Deposits and Advances.					
PERMANENT DEBT (DISCHARGED)	C	8,10,200	13,79,000	8,14,000	9,92,000
FLOATING DEBT (NET DISCHARGED)	C	4,29,00,000	..	6,40,00,000	8,50,00,000
LOANS FROM THE CENTRAL GOVERNMENT (NET DISCHARGED)	C	6,40,879	6,70,000	1,31,11,400	5,79,400
UNFUNDED DEBT (NET DISCHARGED)	C	..	..	..	75,000
DEPOSITS AND ADVANCES (NET)	C	29,77,196	..	..	18,85,000
TOTAL—DEBT, DEPOSITS AND ADVANCES		4,73,28,275	20,49,000	7,79,25,400	8,85,31,400
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET ADVANCES)	C	..	..	8,83,800	..
REMITTANCES (NET)	C	2,88,183	..	1,96,000	..
Total—Disbursements ..		**4,87,16,031**	**86,17,400**	**8,48,29,900**	**9,23,29,700**
Closing Cash Balance ..		**1,05,86,865**	**52,76,743**	**92,65,865**	**50,67,765**
Grand Total ..		**5,93,02,896**	**1,38,94,143**	**9,40,95,765**	**9,73,97,465**

Major Head Number. (1)	Major Head. (2)	Accounts, 1941–1942. (3)	Revised Estimate, 1942–1943. (4)	Increase (+) or decrease (—) as compared with Budget Estimate for 1942–1943. (5)	Budget Estimate, 1943–1944. (6)	Increase (+) or decrease (—) as compared with Revised Estimate for 1942–1943. (7)
	A. Principal Heads of Revenue.	RS.	RS.	RS.	RS.	RS.
IV	TAXES ON INCOME OTHER THAN CORPORATION TAX.	1,10,85,000	1,57,50,000	+ 29,25,000	1,72,50,000	+15,00,000
VII	LAND REVENUE ..	5,25,38,816	5,20,87,900	—12,52,100	5,41,43,000	+20,55,100
VIII	PROVINCIAL EXCISE ..	3,77,99,058	4,26,31,700	+ 85,37,900	4,29,42,100	+ 3,10,400
IX	STAMPS	1,89,47,312	2,01,13,600	+ 20,72,900	2,01,07,600	— 6,000
X	FOREST	50,94,913	64,58,300	+ 18,75,800	71,56,600	+ 6,98,300
XI	REGISTRATION	40,05,574	47,59,900	+ 9,18,000	47,43,900	— 16,000
XII	RECEIPTS UNDER MOTOR VEHICLES ACTS ..	77,06,044	64,03,700	—12,69,000	50,74,800	—13,28,900
XIII	OTHER TAXES AND DUTIES.	1,20,34,663	1,26,29,700	+ 14,35,600	1,23,49,900	— 2,79,800
	TOTAL—A. ..	14,92,11,380	16,08,34,800	+ 1,52,44,100	16,37,67,900	+ 29,33,100
	C. Irrigation, Navigation, Embankment and Drainage Works.					
XVII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT— GROSS RECEIPTS ..	1,50,35,536	1,48,92,300	+ 2,72,500	1,49,87,200	+ 94,900
	Deduct—WORKING EXPENSES	— 41,81,266	— 41,52,200	— 2,60,300	—41,41,200	+ 11,000
	NET RECEIPTS ..	1,08,54,270	1,07,40,100	+ 12,200	1,08,46,000	+ 1,05,900
XVIII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT ..	82,12,266	87,44,100	— 3,90,400	89,89,000	+ 2,44,900
	TOTAL—C. ..	1,90,66,536	1,94,84,200	— 3,78,200	1,98,35,000	+ 3,50,800
	D. Debt Services.					
XX	INTEREST	24,35,235	24,77,600	— 31,700	24,00,000	— 77,600
	TOTAL—D. ..	24,35,235	24,77,600	— 31,700	24,00,000	— 77,600
	F. Civil Administration.					
XXI	ADMINISTRATION OF JUSTICE	21,59,787	30,81,900	+10,00,100	19,93,600	—10,88,300
XXII	JAILS AND CONVICT SETTLEMENTS ..	8,35,170	8,62,000	+ 91,500	8,53,500	— 8,500
XXIII	POLICE	6,92,355	6,62,700	— 8,300	6,48,400	— 14,300
XXVI	EDUCATION	9,38,238	9,55,700	+ 8,700	9,57,300	+ 1,600
XXVII	MEDICAL	10,18,380	8,89,400	— 1,67,900	9,25,300	+ 35,900
XXVIII	PUBLIC HEALTH ..	2,55,115	3,08,600	+ 34,700	2,49,600	— 59,000
XXIX	AGRICULTURE	3,77,884	8,17,100	+ 1,82,500	8,14,000	— 3,100
	Carried over	62,76,929	75,77,400	+11,41,300	64,41,700	— 11,35,700

Major Head Number. (1)	Major Head. (2)	Accounts, 1941–1942. (3)	Revised Estimate, 1942–1943. (4)	Increase (+) or decrease (—) as compared with Budget Estimate for 1942–1943. (5)	Budget Estimate, 1943–1944. (6)	Increase (+) or decrease (—) as compared with Revised Estimate for 1942–1943. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..	62,76,929	75,77,400	+ 11,41,300	64,41,700	—11,35,700
	F. Civil Administration —*cont.*					
XXX	Veterinary	1,19,304	1,23,900	— 2,500	1,31,400	+ 7,500
XXXI	Co-operation	3,89,538	4,07,600	+ 15,500	3,61,800	— 45,800
XXXII	Industries	28,95,099	42,12,900	+ 17,44,800	80,75,700	+ 38,62,800
XXXVI	Miscellaneous Departments	8,98,685	9,22,300	— 39,900	8,97,900	— 24,400
	Total—F. ..	1,05,79,555	1,32,44,100	+ 28,59,200	1,59,08,500	+ 26,64,400
	H. Civil Works and Miscellaneous Public Improvements.					
XXXIX	Civil Works	26,40,662	32,76,200	— 2,07,900	31,26,400	— 1,49,800
	Total—H. ..	26,40,662	32,76,200	— 2,07,900	31,26,400	— 1,49,800
	I. Electricity Schemes.					
XLI	Receipts from Electricity Schemes— Gross Receipts ..	77,70,880	83,58,900	+ 5,16,500	86,27,000	+ 2,68,100
	Deduct—Working Expenses ..	— 3,00,682	— 36,32,500	+ 41,300	—38,01,500	— 1,69,000
	Total—I. (Net Receipts).	74,70,198	47,26,400	+ 5,57,800	48,25,500	+ 99,100
	J. Miscellaneous.					
XLIV	Receipts in aid of Superannuation ..	3,27,942	3,04,500	+ 49,100	2,91,700	— 12,800
XLV	Stationery and Printing	4,59,339	4,20,300	— 94,300	4,11,800	— 8,500
XLVI	Miscellaneous ..	32,77,158	30,61,500	+ 67,200	25,06,900	— 5,54,600
	Total—J. ..	40,64,439	37,86,300	+ 22,000	32,10,400	— 5,75,900
	L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.					
L	Miscellaneous Adjustments between Central and Provincial Governments ..	13,404	13,200	— 8,900	13,200	..
	Total—L. ..	13,404	13,200	— 8,900	13,200	..
	M. Extraordinary Items.					
LI	Extraordinary Receipts.	12	..	..	..	..
LII-A	Transfer from Revenue Reserve Fund ..	..	20,00,000	+20,00,000	..	—20,00,000
LII-B	Civil Defence ..	..	7,17,800	+ 7,17,800	1,75,700	— 5,42,100
	Total—M. ..	12	27,17,800	+ 27,17,800	1,75,700	— 5,42,100
	TOTAL—Revenue ..	19,54,81,421	21,05,60,600	+ 2,07,74,200	21,32,62,600	+ 27,02,000
	Excess of Expenditure over Revenue or Deficit ..	..	..	..	..	..
	GRAND TOTAL ..	19,54,81,421	21,05,60,600	..	21,32,62,600	..

Major Head Number.	Major Head.	Accounts, 1941-1942.			Revised Estimate, 1942-1943.		
		Charged.	Authorised.	Total.	Charged.	Authorised.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	A. Direct Demands on the Revenue.	RS.	RS.	RS.	RS.	RS.	RS.
7	LAND REVENUE	5,769	17,32,986	17,38,755	6,800	27,83,900	27,90,700
8	PROVINCIAL EXCISE ..	1,24,326	25,81,623	27,05,949	1,21,400	30,64,200	31,85,600
9	STAMPS	2,868	5,60,866	5,63,734	2,900	6,60,300	6,63,200
10	FOREST	6,16,111	30,59,176	36,75,287	5,91,700	45,86,100	51,77,800
11	REGISTRATION	..	28,68,132	28,68,132	..	30,16,400	30,16,400
12	CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS	68,57,468	2,14,187	70,71,655	57,14,700	2,12,600	59,27,300
13	OTHER TAXES AND DUTIES ..	70,706	13,20,177	13,90,883	83,500	13,98,100	14,81,600
	TOTAL—A. ..	76,77,248	1,23,37,147	2,00,14,395	65,21,000	1,57,21,600	2,22,42,600
	C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.						
17	IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT ..	88,11,867	..	88,11,867	88,18,000	..	88,18,000
18	IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	1,55,017	34,08,086	35,63,103	71,100	38,44,800	39,15,900
19	CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	2,154	51,512	53,666	12,600	4,48,200	4,60,800
	TOTAL—C. ..	89,69,038	34,59,598	1,24,28,636	89,01,700	42,93,000	1,31,94,700
	E. Debt Services.						
22	INTEREST ON DEBT AND OTHER OBLIGATIONS	— 51,94,358	..	—51,94,358	—51,81,100	..	—51,81,100
23	APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT ..	52,48,136	..	52,48,136	33,54,800	..	33,54,800
	TOTAL—E. ..	53,778	..	53,778	—18,26,300	..	—18,26,300
	F. Civil Administration.						
25	GENERAL ADMINISTRATION ..	33,26,602	2,43,25,192	2,76,51,794	33,67,900	2,50,77,800	2,84,45,700
27	ADMINISTRATION OF JUSTICE..	21,31,490	68,94,152	90,25,642	21,95,400	73,61,900	95,57,300
28	JAILS AND CONVICT SETTLEMENTS	80,530	33,11,957	33,92,487	46,400	37,41,200	37,87,600
29	POLICE	9,80,400	1,67,03,985	1,76,84,385	9,58,300	1,77,47,800	1,87,06,100
36	SCIENTIFIC DEPARTMENTS ..	..	88,723	88,723	..	1,07,100	1,07,100
37	EDUCATION	2,36,311	2,85,00,179	2,87,36,490	2,11,700	2,95,38,300	2,97,50,000
38	MEDICAL	2,17,577	1,00,47,193	1,02,64,770	1,67,800	1,07,30,800	1,08,98,600
39	PUBLIC HEALTH	48,476	32,75,737	33,24,213	30,600	34,64,200	34,94,800
40	AGRICULTURE	88,014	21,60,635	22,48,649	48,000	32,67,900	33,15,900
	Carried over ..	71,09,400	9,53,07,753	10,24,17,153	70,26,100	10,10,37,000	10,80,63,100

Increase (+) or decrease (—) as compared with Budget Estimate, 1942-1943.	Budget Estimate, 1943-1944.			Increase (+) or decrease (—) as compared with Revised Estimate, 1942-1943.	Grant number.
	Charged.	Authorised.	Total.		
(9)	(10)	(11)	(12)	(13)	(14)
RS.	RS.	RS.	RS.	RS.	
+ 5,73,900	*6,000*	23,09,300	23,15,300	— 4,75,400	I
+ 2,89,300	*1,28,400*	30,32,100	31,60,500	— 25,100	II
+ 1,10,200	*2,200*	6,63,500	6,65,700	+ 2,500	III
+ 14,22,200	*5,69,700*	44,38,200	50,07,900	— 1,69,900	IV
+ 1,22,000	..	32,05,200	32,05,200	+ 1,88,800	V
— 10,71,400	*46,32,500*	2,15,600	48,48,100	— 10,79,200	VI
+ 72,600	*69,700*	14,36,000	15,05,700	+ 24,100	VII
+ 15,18,800	*54,08,500*	1,52,99,900	2,07,08,400	— 15,34,200	
+ 2,000	*88,36,000*	..	88,36,000	+ 18,000	VIII
+ 6,400	*70,200*	36,72,000	37,42,200	— 1,73,700	VIII
+ 4,50,700	*1,000*	29,700	30,700	— 4,30,100	VIII
+ 4,59,100	*89,07,200*	37,01,700	1,26,08,900	— 5,85,800	
+ 3,22,300	*— 58,76,400*	..	— 58,76,400	— 6,95,300	
— 58,500	*42,03,600*	..	42,03,600	+ 8,48,800	
+ 2,63,800	*— 16,72,800*	..	— 16,72,800	+ 1,53,500	
+ 7,21,500	*34,50,700*	2,61,08,400	2,95,59,100	+11,13,400	IX, X and XI
+ 65,500	*22,49,400*	78,55,800	1,01,05,200	+ 5,47,900	XII
+ 7,49,400	*49,200*	37,60,300	38,09,500	+ 21,900	XIII
+ 3,24,800	*9,65,900*	1,91,03,300	2,00,69,200	+ 13,63,100	XIV
+ 12,400	..	1,15,000	1,15,000	+ 7,900	XV
+ 2,09,100	*2,05,900*	3,02,74,500	3,04,80,400	+ 7,30,400	XV
+ 1,75,000	*1,52,400*	1,10,89,200	1,12,41,600	+ 3,43,000	XVI
+ 10,54,000	*20,900*	23,78,300	23,99,200	— 10,95,600	XVII
+ 3,22,600	*30,100*	35,87,600	36,17,700	+ 3,01,800	XVIII
+ 36,34,300	*71,24,500*	10,42,72,400	11,13,96,900	+ 33,33,800	

113460
x71.021
1131.5

Major Head Number. (1)	Major Head. (2)	Accounts, 1941-1942. Charged. (3)	Accounts, 1941-1942. Authorised. (4)	Accounts, 1941-1942. Total. (5)	Revised Estimate, 1942-1943. Charged. (6)	Revised Estimate, 1942-1943. Authorised. (7)	Revised Estimate, 1942-1943. Total. (8)
		RS.	RS.	RS.	RS.	RS.	RS.
	Brought forward ..	*71,09,400*	9,53,07,753	10,24,17,153	*70,26,100*	10,10,37,000	10,80,63,100
	F. Civil Administration—*cont.*						
41	VETERINARY	*54,736*	11,99,208	12,53,944	*56,100*	12,94,000	13,50,100
42	CO-OPERATION	*35,766*	14,32,494	14,68,260	*35,900*	15,57,300	15,93,200
43	INDUSTRIES	*1,47,135*	28,10,456	29,57,591	*1,79,400*	59,52,100	61,31,500
44	AVIATION	..	28,325	28,325	..	1,100	1,100
44A	CAPITAL OUTLAY ON CIVIL AVIATION	..	22,353	22,353	..	1,000	1,000
47	MISCELLANEOUS DEPARTMENTS.	*29,984*	23,09,691	23,39,675	*43,700*	26,48,500	26,92,200
	TOTAL—F. ..	*73,77,021*	10,31,10,280	11,04,87,301	*73,41,200*	11,24,91,000	11,98,32,200
	H. Civil Works and Miscellaneous Public Improvements.						
50	CIVIL WORKS	*5,34,235*	1,33,90,880	1,39,25,115	*4,91,100*	1,41,51,000	1,46,42,100
	TOTAL—H. ..	*5,34,235*	1,33,90,880	1,39,25,115	*4,91,100*	1,41,51,000	1,46,42,100
	I. Electricity Schemes.						
52	INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES..	*28,63,538*	..	28,63,538	*31,58,400*	..	31,58,400
52A	OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES	*27,917*	15,950	43,867	*2,300*	1,26,300	1,28,600
53	CAPITAL OUTLAY ON ELECTRICITY SCHEMES MET OUT OF REVENUE	..	75,00,000	75,00,000	..	..	..
	TOTAL—I. ..	*28,91,455*	75,15,950	1,04,07,405	*31,60,700*	1,26,300	32,87,000
	J. Miscellaneous.						
54	FAMINE	*8,655*	2,40,621	2,49,276	*1,000*	16,46,800	16,47,800
55	SUPERANNUATION ALLOWANCES AND PENSIONS	*29,09,095*	84,55,723	1,13,64,818	*29,22,400*	88,95,900	1,18,18,300
55A	COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES	*15,903*	— 38,975	— 23,072	*1,27,100*	75,000	2,02,100
56	STATIONERY AND PRINTING ..	*2,26,256*	22,55,529	24,81,785	*1,82,700*	38,41,900	40,24,600
57	MISCELLANEOUS	*65,446*	51,42,658	52,08,104	*4,600*	46,87,000	46,91,600
	TOTAL—J. ..	*32,25,355*	1,60,55,556	1,92,80,911	*32,37,800*	1,91,46,600	2,23,84,400
	M. Extraordinary Items.						
63	EXTRAORDINARY CHARGES ..	*14,461*	73,582	88,043	..	10,300	10,300
64B	CIVIL DEFENCE	(*a*)	(*a*)	(*a*)	*2,39,700*	1,65,48,000	1,67,87,700
	TOTAL—M. ..	*14,461*	73,582	88,043	*2,39,700*	1,65,58,300	1,67,98,000
	TOTAL—Expenditure on Revenue Account ..	*3,07,42,591*	15,59,42,993	18,66,85,584	*2,80,66,900*	18,24,87,800	21,05,54,700
	Excess of Revenue over Expenditure or Surplus..			87,95,837			5,900
	GRAND TOTAL ..			19,54,81,421			21,05,60,600

(*a*) Booked under '57. Miscellaneous' with reference to the classification in force during 1941-2.

Increase (+) or decrease (—) as compared with Budget Estimate, 1942–1943.	Budget Estimate, 1943–1944.			Increase (+) or decrease (—) as compared with Revised Estimate, 1942–1943.	Grant number.
	Charged.	Authorised.	Total.		
(9)	(10)	(11)	(12)	(13)	(14)
RS.	RS.	RS.	RS.	RS.	
+ 36,34,300	*71,24,500*	10,42,72,400	11,13,96,900	+ 33,33,800	
+ 27,800	*36,700*	14,39,800	14,76,500	+ 1,26,400	XIX
+ 87,000	*35,400*	15,62,100	15,97,500	+ 4,300	XX
+ 31,53,000	*2,21,300*	97,79,400	1,00,00,700	+ 38,69,200	XXI and XXII
— 20,900	..	100	100	— 1,000	XXIII
+ 1,000	..	..	..	— 1,000	
+ 71,500	*40,000*	27,69,500	28,09,500	+ 1,17,300	
+ 69,53,700	*74,57,900*	11,98,23,300	12,72,81,200	+ 74,49,000	
— 15,02,400	*5,44,800*	1,24,35,700	1,29,80,500	— 16,61,600	XXIV, XXV and XXVI
— 15,02,400	*5,44,800*	1,24,35,700	1,29,80,500	— 16,61,600	
— 1,11,500	*33,14,500*	..	33,14,500	+ 1,56,100	XXVII
+ 13,400	..	94,900	94,900	— 33,700	
..	..	..	..	..	
— 98,100	*33,14,500*	94,900	34,09,400	+ 1,22,400	
+ 13,47,800	*1,000*	13,99,000	14,00,000	— 2,47,800	XXVIII
— 49,700	*29,55,300*	93,43,600	1,22,98,900	+ 4,80,600	XXIX
+ 62,100	*1,02,000*	25,000	1,27,000	— 75,100	
+ 11,76,800	*1,80,900*	29,99,200	31,80,100	— 8,44,500	XXX
+ 1,97,700	*4,600*	51,24,700	51,29,300	+ 4,37,700	XXXI
+ 27,34,700	*32,43,800*	1,88,91,500	2,21,35,300	— 2,49,100	
+ 19,200	..	..	..	— 10,300	XXXI
+ 1,07,78,100	*2,74,100*	1,45,32,700	1,48,06,800	— 19,80,900	XXXII
+ 1,07,97,300	*2,74,100*	1,45,32,700	1,48,06,800	— 19,91,200	
+ 2,11,26,900	***2,74,78,000***	**18,47,79,700**	**21,22,57,700**	**+ 17,03,000**	
			10,04,900		
			21,32,62,600		

Major and Minor Heads. (1)	Accounts, 1941–1942. (2)	Revised Estimate, 1942–1943. (3)	Budget Estimate, 1943–1944. (4)
	RS.	RS.	RS.
RECEIPTS.			
EXCESS OF REVENUE OVER EXPENDITURE (FROM STATEMENT B)	87,95,837	5,900	10,04,900
N. PUBLIC DEBT INCURRED—			
I. PERMANENT DEBT	..	1,25,00,000	..
II. FLOATING DEBT—			
TREASURY BILLS	1,00,00,000	1,50,00,000	3,50,00,000
OTHER FLOATING LOANS	3,29,00,000	4,90,00,000	5,00,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT ..	..	..	..
TOTAL ..	4,29,00,000	7,65,00,000	8,50,00,000
O. UNFUNDED DEBT—			
STATE PROVIDENT FUNDS	70,84,867	66,50,000	65,56,000
TOTAL ..	70,84,867	66,50,000	65,56,000
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST—			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	23,630	23,100	24,500
II. DEPOSITS NOT BEARING INTEREST—			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	52,93,136	35,15,600	43,64,400
SINKING FUND INVESTMENT ACCOUNT ..	..	..	..
FAMINE RELIEF FUND	2,31,796	2,50,200	2,51,400
Carried over ..	55,48,562	37,88,900	46,40,300

Major and Minor Heads. (1)	Accounts, 1941–1942. (2)	Revised Estimate, 1942–1943. (3)	Budget Estimate, 1943–1944. (4)
DISBURSEMENTS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE (FROM STATEMENT A)	..	..	..
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	— 3,22,811	77,400	4,33,400
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	1,17,845	3,68,900	3,88,900
72-A. CAPITAL OUTLAY ON CIVIL AVIATION ..	..	..	..
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	9,28,851	8,70,000	8,93,000
81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.	3,75,688	45,08,400	20,82,900
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	..	..	100
TOTAL ..	10,99,573	58,24,700	37,98,300
N. PUBLIC DEBT DISCHARGED—			
I. PERMANENT DEBT	8,10,200	8,14,000	9,92,000
II. FLOATING DEBT—			
TREASURY BILLS	1,00,00,000	1,50,00,000	3,50,00,000
OTHER FLOATING LOANS	3,29,00,000	4,90,00,000	5,00,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT ..	6,40,879	1,31,11,400	5,79,400
TOTAL ..	4,43,51,079	7,79,25,400	8,65,71,400
O. UNFUNDED DEBT—			
STATE PROVIDENT FUNDS	56,50,078	62,51,000	66,31,000
TOTAL ..	56,50,078	62,51,000	66,31,000
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST—			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	1,582	1,400	300
II. DEPOSITS NOT BEARING INTEREST—			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (SINKING FUNDS) ..	8,03,869	8,07,000	9,92,500
SINKING FUND INVESTMENT ACCOUNT ..	53,60,000	21,00,000	27,95,000
FAMINE RELIEF FUND	6,14,733	1,20,800	..
Carried over ..	67,80,184	30,29,200	37,87,800

Major and Minor Heads. (1)	Accounts, 1941–1942. (2)	Revised Estimate, 1942–1943. (3)	Budget Estimate, 1943–1944. (4)
	RS.	RS.	RS.
Brought forward ..	55,48,562	37,88,900	46,40,300
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—*cont.*			
Fund for the Development of Rural Water-supply	10,14,687	10,00,000	100
Provincial Road Fund—Other Account.	9,33,000	7,78,000	..
Revenue Reserve Fund	..	..	..
Depreciation Reserve Fund—Electricity.	12,22,061	12,46,800	12,87,500
Special Reserve Fund—Electricity ..	3,93,479	4,98,700	5,15,000
Depreciation Reserve Fund—Government Presses	1,26,893	..	..
Deposits of Local Funds—District Funds	6,26,26,803	6,36,25,000	6,25,20,000
Municipal and Other Funds ..	2,78,80,855	2,69,86,000	2,65,11,000
Departmental and Judicial Deposits—Civil Deposits	5,32,89,436	5,78,35,000	5,54,13,000
Other Accounts—Subventions from Central Road Fund.	17,50,868	14,15,300	20,21,400
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	7,26,784	1,89,300	8,500
Deposit Account of the Grant made by the Indian Central Cotton Committee	13,235	47,500	59,100
Deposit Account of the Grant by the Imperial Council of Agricultural Research	1,14,992	1,17,000	1,37,100
Deposit Account of Contributions for Cattle Improvements	— 10	23,200	23,000
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry.	26,158	28,800	..
Deposit Account of Grants from the Central Government for the Development of Handloom Industry ..	74,196	1,29,200	68,800
Deposit Account of Grants from the Sugar Excise Fund	24,631	27,700	21,300
Deposit Account of Grants for the relief of Groundnut Cultivators .	..	4,96,100	4,55,400
Deposit account of Grants made by the Indian Research Fund Association..	91,800	..	24,000
Carried over ..	15,58,58,430	15,82,32,500	15,37,05,500

Major and Minor Heads. (1)	Accounts, 1941–1942. (2)	Revised Estimate, 1942–1943. (3)	Budget Estimate, 1943–1944. (4)
	RS.	RS.	RS.
Brought forward ..	67,80,184	30,29,200	37,87,800
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. DEPOSITS NOT BEARING INTEREST—*cont.*			
Fund for the Development of Rural Water-supply	6,26,204	11,25,800	15,78,100
Provincial Road Fund—Other Account.	..	..	..
Revenue Reserve Fund	..	20,00,000	..
Depreciation Reserve Fund—Electricity.	20,14,500	12,43,000	12,70,000
Special Reserve Fund—Electricity ..	6,79,137	4,87,000	5,20,000
Depreciation Reserve Fund—Government Presses	44,707	7,400	..
Deposits of Local Funds—District Funds	6,11,22,880	6,41,20,000	6,25,20,000
Municipal and Other Funds	2,78,14,204	2,66,86,000	2,70,11,000
Departmental and Judicial Deposits—Civil Deposits	5,04,35,672	5,73,65,000	5,56,03,000
Other Accounts—Subventions from Central Road Fund.	17,10,675	18,70,000	20,21,400
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	7,75,882	2,70,900	11,900
Deposit Account of the Grant made by the Indian Central Cotton Committee	13,929	24,800	30,500
Deposit Account of the Grant by the Imperial Council of Agricultural Research	1,12,523	1,27,900	1,38,400
Deposit Account of Contributions for Cattle Improvements ..	..	23,300	23,000
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry ..	26,715	30,800	..
Deposit Account of Grants from the Central Government for the Development of Handloom Industry ..	85,508	1,00,000	1,31,800
Deposit Account of Grants from the Sugar Excise Fund	25,710	33,600	25,800
Deposit Account of Grants for the relief of Groundnut Cultivators ..	..	4,96,100	4,55,400
Deposit Account of Grants made by the Indian Research Fund Association ..	18,738	47,300	49,600
Carried over ..	15,22,87,168	15,90,88,100	15,51,77,700

Major and Minor Heads. (1)	Accounts, 1941–1942. (2)	Revised Estimate, 1942–1943. (3)	Budget Estimate, 1943–1944. (4)
	RS.	RS.	RS.
Brought forward ..	15,58,58,430	15,82,32,500	15,37,05,500
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. Advances not bearing Interest—			
Advances Repayable	34,94,218	54,13,000	48,03,000
Permanent Advances	26,009	50,000	30,000
Accounts with the Government of Burma	..	..	..
Accounts with the Reserve Bank ..	31,964	65,000	70,000
IV. Suspense—			
Cash Balance Investment Account ..	7,33,69,140	7,33,29,000	4,50,00,000
Other Suspense Accounts	14,94,427	12,27,000	12,02,000
Cheques and Bills	3,09,62,903	3,37,66,000	3,35,30,000
Departmental and Similar Accounts ..	51,479	1,26,000	67,000
V. Miscellaneous— Miscellaneous—Government Account ..	8,10,200	8,14,000	9,92,000
TOTAL ..	26,60,98,770	27,30,22,500	23,93,99,500
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
Loans to Municipalities, Port Funds, Cultivators, etc.	92,13,500	62,39,700	84,89,900
Loans to Government Servants ..	35,422	28,000	21,000
TOTAL ..	92,48,922	62,67,700	85,10,900
S. REMITTANCES—			
Cash Remittances	25,94,39,115	32,68,75,000	32,50,85,000
Remittances by Bills	975	..	..
Reserve Bank of India Remittances ..	— 24,394	— 3,000	..
Adjusting Account with Railways	12	..	..
Adjusting Account between Central (Non-Railways) and Provincial Governments ..	56,689	— 57,000	..
Inter-Provincial Suspense Account	..	..	..
TOTAL ..	25,94,72,397	32,68,15,000	32,50,85,000
TOTAL—RECEIPTS ..	59,36,00,793	68,92,61,100	66,55,56,300
V. Opening Cash Balance ..	53,73,243	1,05,86,865	92,65,865
GRAND TOTAL ..	59,89,74,036	69,98,47,965	67,48,22,165

Major and Minor Heads. (1)	Accounts, 1941–1942. (2)	Revised Estimate, 1942–1943. (3)	Budget Estimate, 1943–1944. (4)
	RS.	RS.	RS.
Brought forward ..	15,22,87,168	15,90,88,100	15,51,77,700
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. ADVANCES NOT BEARING INTEREST—			
ADVANCES REPAYABLE	42,53,402	64,60,000	47,34,000
PERMANENT ADVANCES	33,087	3,00,000	50,000
ACCOUNTS WITH THE GOVERNMENT OF BURMA	143	..	..
ACCOUNTS WITH THE RESERVE BANK ..	36,299	60,000	75,000
IV. SUSPENSE—			
CASH BALANCE INVESTMENT ACCOUNT ..	7,88,36,881	6,34,13,000	4,50,00,000
OTHER SUSPENSE ACCOUNTS	15,12,913	16,30,000	12,02,000
CHEQUES AND BILLS	3,06,43,845	3,39,16,000	3,35,30,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	59,519	1,26,000	77,000
V. MISCELLANEOUS— MISCELLANEOUS—GOVERNMENT ACCOUNT ..	14,12,709	14,25,400	14,38,800
TOTAL ..	26,90,75,966	26,64,18,500	24,12,84,500
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.	84,24,653	71,36,500	63,68,200
LOANS TO GOVERNMENT SERVANTS	25,242	15,000	16,000
TOTAL ..	84,49,895	71,51,500	63,84,200
S. REMITTANCES—			
CASH REMITTANCES	25,97,24,826	32,70,90,000	32,50,85,000
REMITTANCES BY BILLS	105	..	..
RESERVE BANK OF INDIA REMITTANCES ..	— 27,388[illegible]	[illegible]	..
ADJUSTING ACCOUNT WITH RAILWAYS ..	— 1[illegible]	[illegible]	..
ADJUSTING ACCOUNT BETWEEN CENTRAL (NON-RAILWAYS) AND PROVINCIAL GOVERNMENTS.	47,251	— 53,000	..
INTER-PROVINCIAL SUSPENSE ACCOUNT ..	15,787	— 12,000	..
TOTAL ..	25,97,60,580	32,70,11,000	32,50,85,000
TOTAL—DISBURSEMENTS ..	**58,83,37,171**	**69,05,82,100**	**66,97,54,400**
V. Closing Cash Balance ..	**1,05,86,865**	**92,65,865**	**50,67,765**
GRAND TOTAL ..	**59,89,74,036**	**69,98,47,965**	**67,48,22,165**

MUL
11346